

**COUNTY OF SAN BERNARDINO**  
**CALIFORNIA**  
**PROBATION DEPARTMENT**  
**FIXED ASSET REVIEW REPORT**  
**FOR THE PERIOD ENDED MARCH 31, 2005**

**Prepared by:**

**Internal Audits Section**  
**Office of the Auditor/Controller-Recorder**  
**September 20, 2005**

County of San Bernardino  
Probation Department

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## Independent Auditor's Report

September 20, 2005

Mr. Jerry L. Harper, Chief Probation Officer  
Probation Department  
County of San Bernardino  
175 West Fifth Street, 4th floor  
San Bernardino, Ca 92415-0460

**SUBJECT: INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED  
UPON AUDIT PROCEDURES FOR FIXED ASSETS FOR THE PERIOD  
ENDED MARCH 31, 2005.**

### INTRODUCTORY REMARKS

We have performed the procedures enumerated below, which were agreed to by the Department of Probation and the Auditor/Controller, to review Probation's fixed assets to provide reasonable assurance of the existence and completeness of records as of March 31, 2005. This agreed-upon procedures engagement was requested by the Probation Department. The internal controls are the responsibility of management. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and conclusions reached as a result of these procedures are identified below.

### **ENGAGEMENT OBJECTIVES**

- Determined the existence of fixed assets by observing a sample of them.
- Determined the completeness of fixed asset records by tracing a sample to the fixed asset listing.

### **SCOPE AND METHODOLOGY**

Procedures performed were limited to the review of vehicles and equipment relative to the objectives mentioned above. We obtained the Certified Inventory and the FAS Gov Asset Inventory fixed asset listing for the Probation Department as of March 31, 2005. We selected a sample of 87 fixed assets out of a population of 218 fixed assets.

#### **Existence of Assets**

- Determined if fixed assets existed by observing a statistical sample of 65 assets and tracing them to Probation's fixed asset listing.
- Verified that fixed asset disposals were supported by Form 5900.
- We also noted any indications of internal control weaknesses we became aware of during our testing, including the condition of the fixed assets.

#### **Completeness of Asset Records**

- Determined if fixed asset records were complete by tracing a non-statistical sample of 22 fixed assets to Probation's fixed asset listing.

### **CONCLUSION**

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on fixed assets. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

However, based upon the objectives and procedures noted above, the Certified Fixed Asset inventory listing as of March 31, 2005 for the Probation department appears to be materially correct with regard to existence and completeness.

This report is intended solely for the information and use of the Probation Department, and is not intended to be and should not be used by anyone other than these specified parties.

RevRpt/Jerry Harper, Chief Probation Officer  
Probation  
September 20, 2005  
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Respectfully submitted,

**Larry Walker**  
Auditor/Controller-Recorder

By: **Mark W. Cousineau**  
Internal Audits Manager

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